AMENDMENTS TO THE CLAIMS

1. (Currently Amended) A soft magnetic material comprising:

metal magnetic particles containing iron and oxygen,

wherein the [[ratio]] amount of the [[above]] oxygen contained in the metal magnetic particles is more than 0 and is less than 0.05% by mass,

wherein the metal magnetic particles have a coercive force of 2.4×10^2 A/m or less, and

wherein insulating coated films surround the surface of the metal magnetic particles, the insulating coated films containing an oxide that is formed by subjecting the metal magnetic particles to phosphoric acid treatment.

2. (Cancelled)

3. (Currently Amended) The soft magnetic material according to claim 1 ~~or 2~~, wherein the ~~average particle size of the above~~ metal magnetic particles [[is]] have an average particle size from 100 μm [[and]] to 300 μm.

4. (Currently Amended) The soft magnetic material according to claim 1 ~~or 2~~, wherein the ~~particle size distribution of the above~~ metal magnetic particles [[is]] have a particle size distribution substantially present only in the range of more than 38 μm.

5. (Cancelled)

6. (Currently Amended) A dust core produced using the soft magnetic material according to claim 1 ~~or 2~~.

7. (Original) The dust core according to claim 6, wherein coercive force is 2.0×10^2 A/m or less.